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REPLY TO ROSELAND OFFICE

October 26, 2006

Via Electronic Delivery

Honorable Dennis M. Cavanaugh, J.S.C. United States District Court M.L. King, Jr. Federal Building & U.S. Courthouse 50 Walnut Street Newark, NJ 07101

Re: Merrill Lynch v. Krelman, et al.

Docket No.: 06-4802 (DMC) PPGMS File No.: 3958-02

Dear Judge Cavanaugh:

This firm represents the defendant Paulette Krelman in this action. In accordance with Your Honor's rulings this morning, we attach a proposed form of Order. Should the Court require any further information, we would be pleased to provide it.

We thank the Court for its consideration of this Order.

Respectfully submitted,

POST, POLAK, GOODSELL, MacNEILL & STRAUCHLER, P.A.

/s/ Frederick P. Polak

FBP:dmf

Frederick B. Polak

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